Utah Code <u>§59-2-405</u>

One of the following two uniform fees will be due at the time of registration, including the initial purchase, and at each subsequent renewal of registration (once per calendar year).

Registration also apply.

## **Uniform Age-based Fee**

The vehicle property assessment fee is a uniform fee based on the age of the vehicle. Vehicles subject to age-based uniform fees include: Passenger vehicles (cars, light trucks, sport utility vehicles, vans), off highway recreational vehicles, street motorcycles, vessels under 31 feet in length, travel trailers, tent trailers, truck campers, non-commercial trailers, small motor vehicles and personal watercraft.

## **Uniform Fee-in-lieu of Property Tax**

All other vehicles not listed under the age-based fee above, are subject to the uniform fee in lieu of property tax, which is 1.5 or 1.0 percent of the fair market value of vehicles as established by the Tax Commission. Subject to the 1.5 percent fee-in-lieu are medium and heavy duty trucks, commercial trailers, and vessels 31 feet and longer. Subject to the 1.0 percent fee-in-lieu are motor homes.

## 2012 Uniform Age-based Fee Tables

Use the following tables to determine the appropriate uniform age-based fee.

## **Passenger Vehicles**

Age of Vehicle	Model Years	<b>Uniform Statewide</b>
Age-based Fee		
Less Than 3 Years	2012 - 2010	\$150
3 or more years but less th2000 Y2007		\$110
6 or more years but less th20006 y22004		\$80
9 or more years but less th20032 2001s		\$50

2000 & Older	\$10
Model Years	<b>Uniform Statewide</b>
2012 - 2010	\$25
ss th <b>20100 Y200</b> 57	\$15
2006 & Older	\$10
reational Vehicles	
ehi <b>Me</b> del Years	<b>Uniform Statewide</b>
2012 - 2010	\$45
ss th <b>20100 Y200</b> 57	\$35
6 or more years but less th20009 ye2004	
ss th <b>201032 12001</b> 1s	\$20
2000 & Older	\$10
es	
Model Years	Uniform Statewide
2012 - 2010	\$95
ss th <b>20100 Y2000</b> 7	\$70
6 or more years but less th2006 ye2064	
ss th <b>2010312 120901</b> 15	\$35
2000 & Older	\$10
craft	
Age of Personal Watercrathodel Years	
2012 - 2010	\$55
ss th <b>2000 Y200</b> 57	\$45
6 or more years but less th20006 ye20034	
ss th <b>2010312 1209011</b> s	\$25
2000 & Older	\$10
Model Years	Uniform Statewide
2012 - 2010	\$175
ss th <b>20100 Y20007</b>	\$135
6 or more years but less th2000 yeang4	
•	\$65
	\$20
I Truck Campers	
rai <b>M</b> odel Years	Uniform Statewide
	Model Years  2012 - 2010 ss th2009 Y20057 2006 & Older creational Vehicles childledel Years  2012 - 2010 ss th2009 Y20054 ss th20032 Y20054 ss th2009 Y20054 ss th2009 Y20057 ss th2009 Y20057 ss th2009 Y20057 ss th2009 Y20057 ss th2009 Y20054 ss th200032 Y20075 2000 & Older craft rcradiodel Years  2012 - 2010 ss th2009 Y20057 ss th20009 Y20057

Less Than 3 Years 2012 - 2010	<b>Ф7</b> О			
	\$70 \$50			
3 or more years but less the 2009 Years	\$50 \$35			
6 or more years but less the 2009 years	\$35 *05			
9 or more years but less th20032 2001s	\$25			
12 or more years 2000 & Older	\$10			
Other Trailers (Non Commercial)	Uniforms Obstantials			
Age of Other Trailer Model Years	Uniform Statewide			
Age-based Fee	Ф00			
Less Than 3 Years 2012 - 2010	\$30			
3 or more years but less th2000 Y2007	\$25			
6 or more years but less th2000 y2004	\$20			
9 or more years but less th20032 2001s	\$15			
12 or more years 2000 & Older	\$10			
Vessels less than 15 feet in length				
Uniform Statewide Age-based Fee				
\$10 regardless of age				
Canoe, Jon Boat or Utility Boat				
Uniform Statewide Age-based Fee				
\$10 regardless of vessel's age or length				
Collapsible Inflatable Vessel, Pontoon of	or Sailboat, regardless of age			
Length of Vessel Uniform Statewide				
Age-based Fee				
15 feet or more in length b\$15ess than 19 fee				
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15 feet or more in length b\$15ess than 19 fee	et in length			
15 feet or more in length b\$1 fess than 19 fee 19 feet or more in length b\$2 fess than 23 fee	et in length et in length			
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Vessels 23 feet or i	more in length b	ut less than 27 feet
Age of Vessel	Model Years	Uniform Statewide
Age-based Fee		
Less Than 3 Years	2012 - 2010	\$400
3 or more years but less	th2000 Y2007	\$310
6 or more years but less	th <b>20109</b> y <b>22010</b> 34	\$240
9 or more years but less	th <b>20032 y200</b> ns	\$180
12 or more years	2000 & Older	\$100
Vessels 27 feet or i	more in length b	ut less than 31 feet
Age of Vessel	Model Years	Uniform Statewide
Age-based Fee		
Less Than 3 Years	2012 - 2010	\$700
3 or more years but less	th2000 Y2007	\$500
6 or more years but less	th201000 ye201034	\$350
9 or more years but less	th <b>20032 200</b> 1s	\$250
12 or more years	2000 & Older	\$120